

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Donald Baker
DOCKET NO.: 05-25125.001-R-1 and 05-25129.001-R-1
PARCEL NO.: 04-13-305-055-0000 and 04-13-305-055-0000

The parties of record before the Property Tax Appeal Board are Donald Baker, the appellant, by attorney Michael Griffin, Chicago; and the Cook County Board of Review.

The above referenced docket numbers have been consolidated for purposes of this decision.

The subject property consists of two vacant sites containing 1.81 acres located in Northfield Township, Cook County, Illinois. The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation.

In support of this overvaluation argument the appellant submitted an appraisal estimating the subject properties had a market value of \$414,000 as of May 18, 2005. The appellant also asserted the final decision issued by the Cook County Board of Review established a total assessment for the subject properties of \$199,530, which reflects a market value of approximately \$906,955 using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 1-00 vacant land of 22%. The record also disclosed the subject properties were the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket No. 04-25167-R-2. In that appeal, the Property Tax Appeal Board issued a decision based upon an agreement of the parties to the appeal reducing the assessment of these subject properties to \$26,436 and \$29,952, respectively. Based on this evidence the appellant requested the subjects' assessment be reduced.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

Docket No.	Parcel No.	Land	Improv.	Total
05-25125.001-R-1	04-13-305-055-0000	26,436	0	\$26,436
05-25129.001-R-1	04-13-305-054-0000	29,952	0	\$29,952

Subject only to the State multiplier as applicable.

PTAB/eeb/Mar.08/2005-25125

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subjects' assessment.

The appellant contends the market value of the subject properties are not accurately reflected in their assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subjects' assessment is warranted.

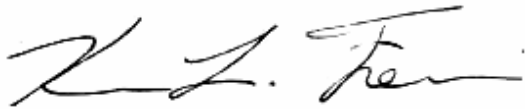
The appellant in this appeal submitted an appraisal in support of the contention that the subject properties were not accurately assessed. The appraisal estimated the subject properties had a market value of \$414,000 as of May 18, 2005. The subject properties had a total assessment of \$199,530, which reflects a market value of approximately \$906,955 using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 1-00 vacant land of 22%. The subjects' assessment reflects a market value greater than the appraised value presented by the appellant. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board.

Additionally, the record disclosed the subject properties were the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket No. 04-25167-R-2. In that appeal, the Property Tax Appeal Board issued a decision based upon an agreement of the parties to the appeal reducing the assessment of these subject properties to \$26,436 and \$29,952, respectively. Based on this record, the Board finds that the assessments as established in the prior year's appeal, which is in the same general assessment cycle as this appeal, is appropriate.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.